

Docket No.: 19036/41172  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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In re Patent Application of:  
Ken Iwayama et al.

Application No.: 10/535,715

Confirmation No.: 7681

Filed: December 19, 2005

Art Unit: 2615

For: Wide Directionality Speaker System, and Cover  
Attaching Construction for Plannar Direct-  
Mounted Implements

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Examiner: H. D. Le

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated December 18, 2006, please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 8 of this paper.